

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 03/13/13

PAGE 1

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2012-13

908 - 881

## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	26	16	42	0	42
10	ATTENDING PUPILS (OCTOBER 2011)	24	18	42	0	42
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	25.0	17.0	42.0 (100%)	0.0 ( 0%)	42.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	1.5 (17:1)	1.1 (16:1)	0.0 (15:1)	=	2.6	/	3.6	=	.72	X	186,055	=	133,960	0
B.	GUIDANCE	0.1 (315:1)	0.1 (315:1)	0.0 (225:1)	=	0.2	/	0.3	=	.67	X	12,292	=	8,236	0
C.	LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
D.	HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
E.	EDUCATION TECHS	0.3 (090:1)	0.2 (090:1)	0.0 (225:1)	=	0.5	/	0.5	=	1.00	X	10,734	=	10,734	0
F.	LIBRARY TECHS	0.1 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.1	/	0.0	=	.10	X	0	=	1,431	0
G.	CLERICAL	0.1 (180:1)	0.1 (180:1)	0.0 (180:1)	=	0.2	/	0.5	=	.40	X	16,445	=	6,578	0
H.	SCHOOL ADMIN.	0.1 (275:1)	0.1 (275:1)	0.0 (284:1)	=	0.2	/	0.0	=	.20	X	0	=	13,906	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		1,554	0
B.	Supplies and Equipment	346	478		14,532	0
C.	Professional Development	59	59		2,478	0
D.	Instructional Leadership Support	24	24		1,008	0
E.	Co- and Extra-Curricular Student	34	114		1,428	0
F.	System Administration/Support	220	220		9,240	0
G.	Operations & Maintenance	1,013	1,204		42,546	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	27,017	0
B.	Education & Library Technicians	36.00%	4,379	0
C.	Clerical	29.00%	1,908	0
D.	School Administrators	14.00%	1,947	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-12,347	0
16	Adjustment for Title I Revenues	-17,708	0

17	TOTALS	252,825	0
18	E.P.S. RATES	6,020	6,899

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2012-13

908 - 881

## =====

## A. OPERATING COST ALLOCATIONS

```

=====
19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          44.0          21.0          65.0
      OCTOBER 2009         47.0          17.0          64.0
      APRIL 2010           46.0          17.0          63.0
      OCTOBER 2010         42.0          20.0          62.0
      APRIL 2011           42.0          19.0          61.0
      OCTOBER 2011         42.0          20.0          62.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES

      K-8 PUPILS              42.0 +      1.83      X          6,020.00      =      263,856.60
      9-12 PUPILS             19.5 +      0.00      X          6,899.00      =      134,530.50
      ADULT EDUC. COURSES AT .1      0.0          X          6,899.00      =           0.00
      K-8 EQUIV. INSTR. PUPILS      0.000          X          6,020.00      =           0.00
      9-12 EQUIV. INSTR. PUPILS      0.000          X          6,899.00      =           0.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .5714      24.0      X .15      X          6,020.00      =      21,672.00
      9-12 DISADVANTAGED @ .5714     11.1      X .15      X          6,899.00      =      11,486.84
      K-8 LIMITED ENGLISH PROF.        0.0      X .700      X          6,020.00      =           0.00
      9-12 LIMITED ENGLISH PROF.        0.0      X .700      X          6,899.00      =           0.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT          42.0          X          43.00      =      1,806.00
      9-12 STUDENT ASSESSMENT          19.5          X          43.00      =       838.50
      K-8 TECHNOLOGY RESOURCES          42.0          X          98.00      =      4,116.00
      9-12 TECHNOLOGY RESOURCES          19.5          X          296.00      =      5,772.00
      K-2 PUPILS                       12.0      X .10      X          6,020.00      =      7,224.00

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =      35,715.96
      9-12 SMALL SCHOOL ADJUSTMENT          =           0.00

OPERATING ALLOCATION                                     487,018.40
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %      472,407.84

30  ADJUSTED TOTAL OPERATING ALLOCATION                                     472,407.84

```

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2012-13

908 - 881

## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					89,424.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	12,539.04	X	101.10%	=	12,676.97
35	TRANSPORTATION - EPS ALLOCATION					71,359.40
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					173,461.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					645,868.90

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - AIRLINE CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - AIRLINE CSD				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - AIRLINE CSD				4,424.90
47	TOTAL DEBT SERVICE ALLOCATION				4,424.90
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				650,293.80

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 03/13/13

PAGE 4

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2012-13

908 - 881

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

---

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
AMHERST	22.0	38.60%	251,013.41		0.00		251,013.41			
AURORA	19.5	34.21%	222,465.51		0.00		222,465.51			
GREAT POND PLT	7.5	13.16%	85,578.66		0.00		85,578.66			
OSBORN	8.0	14.03%	91,236.22		0.00		91,236.22			
TOTAL	57.0						650,293.80			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
AMHERST			23,900,000	7.800	186,420.00		251,013.41	186,420.00	37.04%	7.80M
AURORA			17,950,000	7.800	140,010.00		222,465.51	140,010.00	27.82%	7.80M
GREAT POND PLT			30,800,000	7.800	240,240.00		85,578.66	85,578.66	17.01%	2.78M
OSBORN			14,750,000	7.800	115,050.00		91,236.22	91,236.22	18.13%	6.19M
TOTAL			87,400,000		681,720.00		650,293.80	503,244.88	100.00%	5.76M

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 03/13/13

PAGE 5

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2012-13

908 - 881

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	650,293.80	503,244.88	147,048.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	650,293.80	503,244.88	147,048.92
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			0.00
59E LESS MAINECARE SEED - PUBLIC			0.00
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			147,048.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 77.39%	STATE SHARE % = 22.61%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 77.39%	STATE SHARE % = 22.61%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	664,904.36		

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2012-13

908 - 881

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	12,254.07	12,637.70	0.00	0.00
August	12,254.07	12,637.70	0.00	0.00
September	12,254.07	12,637.70	0.00	0.00
October	12,254.07	12,637.70	0.00	0.00
November	12,254.07	12,637.70	0.00	0.00
December	12,254.07	12,637.70	0.00	0.00
January	12,254.07	12,637.70	0.00	0.00
February	12,254.07	12,637.70	0.00	0.00
March	12,254.07	0.00	0.00	0.00
April	12,254.07	0.00	0.00	0.00
May	12,254.07	0.00	0.00	0.00
June	12,254.15	0.00	0.00	0.00
Total	147,048.92	101,101.60	0.00	0.00